



ADA COUNTY

COMMISSIONERS' OFFICE
200 W. Front Street
Boise, Idaho 83702
(208) 287-7000
Fax: 287-7009
boccl@adacounty.id.gov
www.adacounty.id.gov

Understanding your Assessed Value

The Assessor is required by state law to assess all property at full market value "as of" January 1st each year. The Assessor uses recognized mass appraisal techniques to estimate property values, which include the analyses of construction costs, and recent sales and rental data. Market data sources include the multiple listing service, property owners and managers, realtors, builders, developers, and independent appraisers.

Discussing your Assessed Value with the Deputy Assessor (Appraiser)

If you think your assessed value is higher than what your property would sell for on January 1st, you are encouraged to submit market information to support your value opinion. The appraiser assigned to assess your property will review and consider any evidence you provide. His/Her contact information is located on your assessment notice, and we encourage you to talk to your appraiser before pursuing a formal appeal. Examples of market information you might share with your appraiser include comparative market analyses (typically performed by a realtor), independent appraisals done for sales or refinance, repair estimates, or other pertinent market data. Please be sure the information you submit reflects January 1st market conditions, or as close to, as possible. Sales that closed prior to the January 1st lien date are preferred.

Filing an Assessment Appeal with the Board of Equalization

If you are not satisfied with your assessed value, it is your right as a property owner to file an appeal with the Ada County Board of Equalization (BOE). Using the attached form, factually and concisely state the reason for your appeal, and include/attach the market documentation you have gathered in support of your opinion. The hearing box on the appeal form **must** be answered – if left blank, an appeal hearing will NOT be scheduled. If you choose to have an appeal hearing, be aware it will be scheduled in the hearing calendar's first available opening, and cannot be changed.

It is important we have the correct name, address, and phone number of the property owner, owner's contact, and/or or counsel in the event we need to contact them. **ONLY THE PROPERTY OWNER, OR THE OWNER'S ATTORNEY, MAY SIGN AND FILE THE APPEAL FORM.**

Please **return the completed appeal form to the Ada County Commissioners Office**, 200 Front St., Boise ID 83702. You may also submit your form ONLINE, via email, facsimile or U.S. mail. **COMPLETED FORMS MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 P.M. ON THE DATE INDICATED ON THE ASSESSMENT NOTICE.** A copy of your assessment notice must accompany your application.

Presenting Your Appeal to the Board of Equalization

If you request a hearing, be aware the Assessor's value estimate is presumed to be correct. The burden of proof is upon you, the property owner, to show you are entitled to the relief claimed. The best evidence to present in your appeal is closed sales data, or written analysis from a realtor or other professional source. The appeal should be stated objectively and factually, and should address the market value of your property only. The appeal hearing is not a forum to protest property taxes, since tax levies and amounts are not known at the time of appeal. The Board of Equalization will give your appeal due consideration based on the evidence you provide.

THE PROPERTY OWNER OR OWNER'S ATTORNEY, LICENSED IN THE STATE OF IDAHO, MUST SIGN THE APPEAL AND APPEAR AT THE HEARING. You may call witnesses to testify on your behalf within the allotted time frame.

Any documents or records you wish to submit for consideration must be provided **a minimum of three (3) business days** prior to your hearing date in order to allow the BOE an opportunity to review your evidence.

If you wish to appeal the denial or partial denial of an exemption, you must complete an **Exemption Appeal Form** available from the Commissioners' web site.



ADA COUNTY ASSESSMENT APPEAL FORM

THIS FORM MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 P.M. ON THE DATE INDICATED ON THE ASSESSMENT NOTICE

SUBMIT ONLINE, EMAIL, MAIL, FAX OR DELIVER FORM TO:

Ada County Commissioners' Office
200 W. Front St. 3rd Fl Boise, ID 83702
Email: BOCC1@adacounty.id.gov Fax: (208) 287-7009

QUESTIONS? CONTACT:

Ada County Assessor's Office
190 E. Front St. Suite 107 Boise, ID 83702
Phone: (208) 287-7200

APPELLANT INFORMATION

Property Owner's Name: _____

Appeal Contact's Name: _____
(If different from owner)

Mailing Address for All Correspondence Relating to Appeal:

Mailing Address: _____ City: _____ State: _____ Zip: _____

Daytime Phone: _____ E-mail Address: _____

PLEASE NOTE: ONLY the Property Owner may file an Assessment Appeal.

PROPERTY INFORMATION

Parcel # (one parcel per form)

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(From Assessment Notice – top ½, right-hand side)

Property Address: _____

Property's total purchase price: \$ _____ Date of purchase: ____/____/____
Mo/Day/Yr

Taxpayer's opinion of Full Market Value: \$ _____ (as of January 1st of the taxable year)

*** You must check all that apply below. Do not leave blank ***

Do you wish to present oral testimony at a hearing before the board? (A hearing is not required) ☐ Yes ☐ No

If "YES", please choose an In-Person or Telephone Hearing: ☐ In-Person ☐ Telephone

If "YES", who will speak before the Board of Equalization: ☐ Yourself ☐ Counsel _____

If left blank, a hearing will NOT be scheduled. A hearing date and time will be scheduled in the hearing calendar's first available opening, and cannot be changed due to the statutory time period to hear all appeals. Hearings are held Wednesday, June 30th, through Monday, July 12th. Although every effort is made to provide as much notice as possible for these hearings, we STRONGLY suggest you contact the Commissioners' office to confirm the date and time of your hearing. If you are unable to attend the hearing on the date and time scheduled, you may provide additional documentation for consideration and your appeal will be decided upon the evidence submitted. **All documentation must be received by our office at least 3 business days prior to your hearing.**

Factual reason for this appeal (use additional pages if necessary to attach evidence)

Please note: Under Idaho law, the burden of proof is upon the property owner to prove that the assessed value is not the true and fair market value.

Signature of Property Owner _____ Date ____/____/____
Or Company Officer Mo/Day/Yr

Failure to complete this form may result in rejection and/or denial of the application.